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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEVADA**

UNITED STATES OF AMERICA,

Plaintiff,

v.

DEMETRIOS A. DALACAS,
ELENE MYLORDOS,
WILMINGTON SAVINGS FUND
SOCIETY, FSB NOT IN ITS INDIVIDUAL
CAPACITY, BUT SOLELY AS OWNER
TRUSTEE OF CSMC 2019-RP11 TRUST,
REPUBLIC SILVER STATE DISPOSAL INC.,
R & K DEVELOPMENT INC.,
COPPER CREEK CONSTRUCTION INC.,
LAS VEGAS VALLEY WATER DISTRICT,
CITY OF LAS VEGAS, NEVADA,
CLARK COUNTY, NEVADA
JOHN TOUSOULIS
DENISE TOUSOULIS
Defendants.

Case No. 2:19-cv-01937-JCM-VCF

**JOINT UNOPPOSED MOTION TO
APPROVE SALE REGARDING
REAL PROPERTY SALE AND
DEPOSIT OF PARTIAL SALES
PROCEEDS WITH THE CLERK OF
COURT CLERK**

The United States, Elene Mylordos, individually and as personal representative for the Estate of
Demetrios Dalacas, and John Tousoulis individually and as personal representative for the Estate
of Denise Tousoulis pursuant to Local Rule 7-1(c) jointly move the Court to approve the

1 following Seller, IRS and Judgment Creditor Joint Deposit Instruction (“Agreement”). Counsel
2 for the United States has conferred with counsel for the Clark County, Nevada, counsel for the
3 Las Vegas Valley Water District, and counsel for Republic Services and confirmed that they do
4 not oppose this motion.

5 1. This Agreement concerns a parcel of real property located at 511 S. Tonopah
6 Drive, Las Vegas, Nevada 89106 and described more completely at ¶ 24 of the United States’
7 Second Amended Complaint in this matter. (“the Tonopah Property”). (Dkt. 62).

8 2. The Tonopah Property is an asset of the Estate of Eugenia Dalacas (“Probate
9 Estate”). *In re Dalacas*, P-20-101809-E (Eighth Judicial District Court, Clark County Nevada).

10 3. Decedent, Eugenia Dalacas was the mother of Demetrios Dalacas (“Debtor”). The
11 Debtor passed away on May 16, 2020. Debtor’s Estate’s interest is represented in this action by
12 Elene Mylordos as personal representative of the Estate of Demetrios Dalacas.

13 4. On February 18, 2020, the United States recorded a Notice of Pendency of Action
14 against the Tonopah Property as Instrument No. 20200218-0001239 (“Lis Pendens”) by virtue of
15 the interest of Elene Mylordos, as Personal Representative for the Estate of Demetrios Dalacas,
16 in the Tonopah Property. The Lis Pendens arises out of the Debtor’s obligations at issue in this
17 action which are not in dispute.

18 5. The United States recorded three Notices of Federal Tax Lien in the Clark
19 County, Nevada Recorder’s Office concerning Debtor’s 2008 and 2009 federal income tax
20 liabilities. (the “Notices of Federal Tax Lien”). These liens are described more completely at
21 ¶ 30 of the Second Amended Complaint in this action. (Dkt. 62).

22 6. On March 26, 2019, John Tousoulis individually and as personal representative
23 for the Estate of Denise Tousoulis recorded an Application for Foreign Judgment against the
24 Tonopah Property as Instrument No. 20190326:01356 (“Judgment Lien”). The Judgment Lien

1 arises from a debt obligation of the Debtor. The Probate Estate received Probate Court authority
2 to sell the Tonopah Property on April 2, 2021. After the entry of the sale order, the Buyer of the
3 Tonopah Property was informed title insurance could not be issued due the recording of the Tax
4 Lien and the Judgment Lien. The Buyer cannot close escrow without title insurance.

5 7. To complete the sale of the Tonopah Property, the United States, the
6 Administrator of the Estate of Eugenia Dalacas and John Tousoulis individually and as personal
7 representative for the Estate of Denise Tousoulis have entered into an agreement whereby the Lis
8 Pendants, the Notices of Federal Tax Lien, and the Judgment Lien will be released and as to the
9 Tonopah Property. Thereafter, escrow will deliver 50% of the Tonopah sales proceeds, which
10 reflect the interest of Elene Mylordos, as Personal Representative for the Estate of Demetrios
11 Dalacas, to the Clerk of the Court. A copy of the Agreement is attached hereto as Exhibit 1.

12 8. After 50% of the proceeds from the sale of the Tonopah Property have been
13 deposited with this Court, the United States shall move to have the Court to determine the merits
14 of all claims and liens upon the portion of the sale proceeds belonging to Elene Mylordos, as
15 Personal Representative for the Estate of Demetrios Dalacas and distribute the proceeds in
16 accordance with the findings of the Court pursuant to 26 U.S.C. § 7403(c).

17 9. The United States, Elene Mylordos, individually and as personal representative
18 for the Estate of Demetrios Dalacas, and John Tousoulis individually and as personal
19 representative for the Estate of Denise Tousoulis have agreed that up to 50% of the Probate
20 Estate's costs will be offset against the Tonopah Proceeds deposited with this Court. The United
21 States reserves the right to have the Probate Estate substantiate its costs and or contest the
22 amount of costs accrued at any time up to and until the Tonopah Proceeds are distributed by this
23 Court.

24 //

1 Respectfully submitted June 8, 2021,

2
3 DAVID A. HUBBERT
Acting Assistant Attorney General

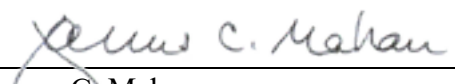
4 /s/ Isaac M. Hoenig
ISAAC M. HOENIG
BORIS KUKSO
Trial Attorneys, Tax Division
U.S. Department of Justice
P.O. Box 683, Ben Franklin Station
Washington, D.C. 20044-0683
Attorneys for the United States

8 /s/ George Kelesis (with permission)
George Kelesis
Julie Sanpei
Cook and Kelesis Ltd
517 South 9th Street
Las Vegas, Nevada 89101
*Attorney for Elene Mylordos individually and
as Personal Representative of the Estate of
Demetrios Dalacas*

13 /s/ Kevin Hansen (with permission)
Kevin R. Hansen
5440 W. Sahara Ave., Suite 206
Las Vegas, Nevada 89146
kevin@kevinrhansen.com
Attorney for John Tousoulis

20 **IT IS SO ORDERED**

21
22 Dated: July 2, 2021

23 
James C. Mahan
United States District Judge

CERTIFICATE OF SERVICE

It is hereby certified that service has been made on June 8, 2021 by CM/ECF, which will send notice of the foregoing to all parties who have appeared in this case. In addition, I delivered the foregoing via email to:

Kevin R. Hansen
5440 W. Sahara Ave., Suite 206
Las Vegas, Nevada 89146
kevin@kevinrhansen.com
Attorney for John Tousoulis

/s/ Isaac M. Hoenig
ISAAC M. HOENIG
Trial Attorney, Tax Division
U.S. Department of Justice

June 7, 2021

FIRST AMERICAN TITLE INSURANCE COMPANY

Attn: Anastasia Dion

8311 W. Sunset Rd., Suite 100

Las Vegas, NV 89113

adion@firstam.com

**RE: Escrow No. NCS-1048515-HHLV
511 S. Tonopah Dr., Las Vegas, NV 89106**

SELLER, IRS, AND JUDGMENT CREDITOR'S JOINT DEPOSIT INSTRUCTIONS

Dear Ms. Dion:

We represent The Estate of Eugenia Dalacas ("**Seller**"), the United States of America (the "**United States**"), and John Tousoulis, and Denise Tousoulis (collectively, the "**Judgment Creditor**"). The undersigned, understand that First American Title Insurance Company ("**First American**") is acting as the Escrow Agent in connection with the purchase and sale (the "**Sale**") of that certain real property located at 511 S. Tonopah Dr., Las Vegas, NV 89106 (the "**Property**"), being identified as Escrow No. NCS-1048515-HHLV (the "**Escrow**"). The United States previously initiated a lawsuit being identified as Case No. 2:19-cv-01937-JCM-VCF (the "**Lawsuit**") regarding, in part, the United States's claims to proceeds from the Sale which would ultimately be distributed to Demetrios A. Dalacas ("**Demetrios**"), a beneficiary of the Seller. As part of the Lawsuit the United States, recorded a Notice of Pendency of Action Affecting Real Property against the Property, recorded as Instrument No. 20200218-0001239 (the "United States **Lis Pendens**"). Additionally, the Judgment Creditor recorded an Application for Foreign Judgment against the Property, recorded as Instrument No. 20190326:01356 (the "Judgment Lien").

A Stipulation and Order to Deposit Funds (the "**Order**") has been entered by the Court in the Lawsuit, wherein the parties have agreed and the Court has ordered the following:

- a. Seller, the United States, and the Judgment Creditor will all sign off on the Seller's final closing statement issued by the Escrow Company; and
- b. Seller, the United States, and the Judgment Creditor will all direct the Escrow Company to pay 50% of the monies that would have otherwise been paid to Seller to the Clerk of the Court, to be held by the Court pursuant to the terms of this Stipulation and Order (the "**Deposit Funds**"). The Deposit Funds shall be delivered via check, made payable to "The Clerk of the Court" and delivered directly to the Clerk of the U.S. District Court District of Nevada, at 333 Las Vegas Blvd. South, Las Vegas, Nevada 89101.
- c. The Deposit Funds shall be held by the Clerk of the Court pending a resolution of creditor priority in the Lawsuit

A copy of the Order is attached to these Instructions for your reference.

Anastasia Dion

June 7, 2021

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The United States and Judgment Creditor are or will be depositing the documents described below with the following instructions. **IF YOU ARE UNABLE OR UNWILLING TO COMPLY WITH ANY OF THE FOLLOWING INSTRUCTIONS, YOU ARE DIRECTED TO IMMEDIATELY RETURN THIS LETTER AND ALL DOCUMENTS AND FUNDS DEPOSITED BY THE PARTIES, ALONG WITH ALL COPIES THEREOF.**

UNITED STATES AND JUDGMENT CREDITOR'S DEPOSIT INSTRUCTIONS

1. **Delivery of United States Original Documents.** In connection with the Sale, the United States has (or will prior to close of escrow) delivered to First American:

(a) The IRS's signature on the Seller's Final Closing Statement (the "**Closing Statement**"); and

(b) A Lien Release for the Federal Tax Lien identified as Instrument No. 20170608-0001582 (the "**First Tax Lien Release**").

(c) A Lien Release for the Federal Tax Lien identified as Instrument No. 20180509-0002094 (the "**Second Tax Lien Release**").

(d) A Lien Release for the Federal Tax Lien identified as Instrument No. 20190328-0000222 (the "**Third Tax Lien Release**").

(e) A Release of Lis Pendens (the "**Release of Lis Pendens**").

(the forgoing documents shall be collectively referred to as the "**United States Documents**").

2. **Delivery of Judgment Creditor Original Documents.** In connection with the Sale, the Judgment Creditor has (or will prior to close of escrow) deliver to First American:

(a) The Judgment Creditor's signature on the Seller's Final Closing Statement (the "**Closing Statement**"); and

(b) A Lien Release for the Foreign Judgment identified as Instrument No. 20190326-0001356 (the "**Release of Judgment Lien**").

Anastasia Dion

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(the forgoing documents shall be collectively referred to as the "**Judgment Creditor Documents**").

3. **Closing - Release of United States and Judgment Creditor Documents.** Until such time as the following items have been fully and completely satisfied, you are directed to hold the United States and Judgment Creditor Documents and not release the same to anyone other than the party who submitted the same. You are authorized to release United States and Judgment Creditor Documents to the appropriate parties upon the occurrence of *all* of the following:

(a) You are prepared and irrevocably committed to issuing a check in the amount agreed upon by Seller, United States, and the Judgment Creditor as identified in the final, signed, Closing Statement, to "The Clerk of the Court" (the "***Check***") and deliver the Check, along with a copy of the attached Order, directly to the Clerk of the U.S. District Court District of Nevada, at 333 Las Vegas Blvd. South, Las Vegas, Nevada 89101; and

(b) You have countersigned these Instructions (the "**Instructions**") and are prepared to deliver a copy containing your original signature to the Seller.

4. **Additional Instructions.** Changes in these instructions may be authorized only by a written agreement of all of the undersigned.

Please countersign and return the enclosed copy of this letter. If you have any questions or concerns, please do not hesitate to contact me.

Julie Sanpei

Attorney for The Estate of Eugenia
Dalacas

Isaac Hoenig

Attorney for the United States of America

Kevin Hansen

Attorney for John Tousoulis, and Denise
Tousoulis

Enclosures: (1) Stipulation and Order to Interplead Funds filed on _____ in Case No. 2:19-cv-01937-JCM-VCF

(2) First Tax Lien Release

(3) Second Tax Lien Release

(4) Third Tax Lien Release

(5) Release of Lis Pendens

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(6) Release of Judgment Lien

(7) Seller's Final Closing Statement signed by United States and Judgment Creditor

Anastasia Dion

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ACKNOWLEDGMENT

I hereby acknowledge the receipt of these instructions and acknowledge FIRST AMERICAN TITLE INSURANCE COMPANY'S agreement to comply herewith.

Dated: April __, 2021

FIRST AMERICAN TITLE INSURANCE COMPANY
